

**Response Accuracy Is Higher for
the Internet Program Than for Other Options
Available to Taxpayers Needing Assistance
With Tax Law Questions**

October 2002

Reference Number: 2003-40-014

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

October 31, 2002

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

A handwritten signature in cursive script, reading "Pamela J. Gardiner".

FROM: Pamela J. Gardiner
Acting Inspector General

SUBJECT: Final Audit Report - Response Accuracy Is Higher for the
Internet Program Than for Other Options Available to Taxpayers
Needing Assistance With Tax Law Questions
(Audit # 200240041)

This report presents the results of our review to determine if the Internal Revenue Service (IRS) accurately and timely responds to Wage and Investment (W&I) tax law questions submitted via the IRS' Internet site, the *Digital Daily*.

Since 1995, the IRS has administered the Electronic Tax Law Assistance (ETLA) Program to answer taxpayer questions submitted through its Internet site known as the *Digital Daily*. The ETLA Program offers taxpayers an accessible and convenient alternative to using the telephone or visiting an IRS office to obtain answers to tax law questions. Taxpayers have the ability to submit tax law questions 24 hours a day, 7 days a week. The IRS provides responses to taxpayer questions via an e-mail message.

The IRS met its goal of providing a response within 2 business days for 89 percent of the anonymously submitted Treasury Inspector General for Tax Administration (TIGTA) questions for which the IRS provided a response. In addition, the accuracy rate for responses received via the IRS' ETLA Program was higher than the accuracy rates for the TIGTA's testing of responses received via the IRS' walk-in Taxpayer Assistance Center offices and toll-free tax assistance program.

However, the IRS does not have an effective system to ensure responses are provided for all the questions submitted. Specifically, auditors did not receive a response for 14 (16 percent) of the 90 questions anonymously submitted. To continue the success of the ETLA Program and ensure one-stop service to taxpayers, the IRS should: provide clear instructions to taxpayers accessing the IRS' web site as to where ETLA questions can be entered and transmitted to the IRS, provide e-mail confirmations to

taxpayers acknowledging the IRS' receipt of their questions, and develop a system to track questions submitted to ensure a response is provided in all instances.

Management's Response: IRS management responded that they were pleased our report recognized their successful efforts with the ETLA Program. They agreed with two of our recommendations and have agreed to send e-mail confirmations to taxpayers acknowledging receipt of their questions and to develop a system that will track questions taxpayers submit to ensure the IRS responds to all of those questions.

However, IRS management disagrees that the IRS Internet site needs specific instructions to direct taxpayers to the Internet location for submitting questions. They believe a recent redesign of the Internet site allows users to quickly locate various tools, such as the ETLA Program.

Office of Audit Comment: Our recommendation was made to address the fact that taxpayers need easy access to submit tax law questions that they need answered through the IRS' Internet site, the *Digital Daily*. While we acknowledge the new design of the Internet site, we do believe that taxpayers will find it difficult to locate where they should submit ETLA questions since the ETLA Program topic button was moved to the help topic section.

While we agree that the IRS has made significant advances in promoting the ETLA web site, we also acknowledge that overall the use of the Internet to gather information is greatly increasing. Therefore, in our opinion, more specific directions should be provided to taxpayers for accessing the ETLA Internet site.

While we believe Recommendation 1 is worthy of further consideration, we recognize the limitations expressed by the IRS. We do not intend to elevate our disagreement concerning this matter to the Department of the Treasury for resolution and believe the IRS will continue working to overcome such limitations in the future.

Copies of this report are also being sent to the IRS managers who are affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Michael R. Phillips, Assistant Inspector General for Audit (W&I Income Programs), at (202) 927-0597.

**Response Accuracy Is Higher for the Internet Program Than for Other
Options Available to Taxpayers Needing Assistance With Tax Law Questions**

Table of Contents

Background	Page 1
Tax Law Response Accuracy Is Higher for the Internet Program Than for Other Options Available	Page 1
<u>Recommendation 1:</u>	Page 6
Tax Law Questions Submitted Via the Internet Are Not Always Answered	Page 6
<u>Recommendations 2 and 3:</u>	Page 8
Appendix I – Detailed Objective, Scope, and Methodology	Page 9
Appendix II – Major Contributors to This Report.....	Page 10
Appendix III – Report Distribution List	Page 11
Appendix IV – Outcome Measures	Page 12
Appendix V – Management’s Response to the Draft Report	Page 13

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Background

The use of the Internet has increased dramatically. Industry trends project that the percentage of adults online (connected to the Internet) will increase between 35 and 56 percent from 2000 to 2003, with an estimated 74 percent of the adult population online by 2003. The increase in Internet usage will provide greater opportunities for the Internal Revenue Service (IRS) to market online services.

Since 1995, the IRS has administered the Electronic Tax Law Assistance (ETLA) Program to answer taxpayer questions submitted through its Internet site known as the *Digital Daily*. The ETLA Program offers individual and business taxpayers an accessible and convenient alternative to using the telephone or visiting an IRS office to obtain answers to tax law questions. Taxpayers have the ability to submit tax law questions 24 hours a day, 7 days a week. The IRS provides responses to taxpayer questions via an e-mail message.

This audit was conducted at the IRS' ETLA Program headquarters in Washington, D.C., and the Boston, Massachusetts, field office from January 2002 to June 2002. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

Tax Law Response Accuracy Is Higher for the Internet Program Than for Other Options Available

The IRS met its goal of providing a response within 2 business days for 89 percent of the anonymously submitted Treasury Inspector General for Tax Administration (TIGTA) questions responded to via the ETLA Program. In addition, the accuracy rate for responses to tax law questions received via the IRS' ETLA Program was higher than the accuracy rates of the TIGTA's testing of responses to tax law questions received via the IRS' walk-in Taxpayer Assistance Center (TAC) offices and toll-free tax assistance program.

During February 22 to March 6, 2002, TIGTA auditors anonymously submitted 90 tax law questions typical of those that may be submitted by an individual taxpayer. The following chart provides a listing of the categories for which TIGTA auditors submitted questions anonymously.

**Response Accuracy Is Higher for the Internet Program Than for Other Options
Available to Taxpayers Needing Assistance With Tax Law Questions**

Tax Law Categories for Questions Asked

Tax Law Category	Number of Questions Submitted via the IRS' <i>Digital Daily</i>
Filing Requirements/Status/ Dependents/Exemptions	9
Itemized Deductions/ Standard Deductions	12
Interest/Dividends/Other Income	12
Pensions/Annuities	6
Social Security Income	6
Child Care Credit/Other Credits	24
Earned Income Tax Credit	9
Capital Gains, Losses/Sale of Home	12
Total	90

Source: These categories are available on the IRS' Internet site for taxpayers to choose from when they need to submit a tax law question.

Responses received via the ETLA Program to questions submitted by the TIGTA were timely

IRS guidelines state that taxpayer inquiries submitted via the IRS' Internet site should be answered in 2 business days. After 2 business days, unanswered taxpayer inquiries are considered over-aged.

A response was received for 76 (84 percent) of the 90 questions anonymously submitted by TIGTA auditors (see page 6 for an explanation of the missing responses). The IRS met its goal of providing a response within 2 business days for 68 (89 percent) of the 76 questions. For the remaining 8 of 76 questions (11 percent), a response was received on the third day after submission of the question.

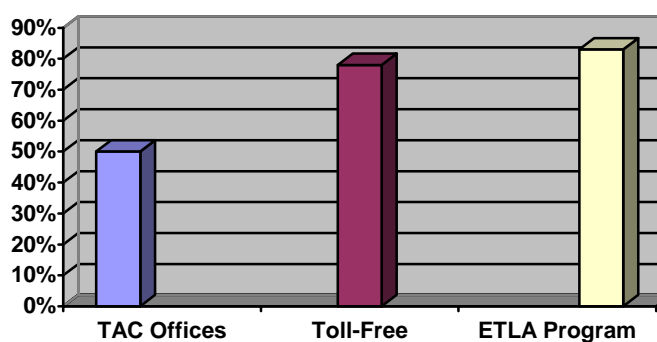
Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Tax law question response accuracy was higher for the IRS Internet program than for other options available to taxpayers

When compared with other options available to taxpayers who need assistance with tax law questions, the accuracy rate for responses received via the ETLA Program was higher than the accuracy rates for responses received during TIGTA testing of the IRS' walk-in TAC offices and toll-free tax assistance program.

The following chart compares the accuracy rate percentages for the TIGTA's testing of TAC offices, toll-free tax assistance, and the ETLA Program. Details as to how the accuracy rates were arrived at are provided below.

**Percentage Accuracy to Taxpayer Questions
Filing Season 2001**



Source: TIGTA audit work. See below section for specific testing.

Details of TIGTA testing results for the IRS' TAC offices and toll-free tax assistance program

- During January to April 2002, TIGTA auditors anonymously visited 77 TAC offices and asked 314 tax law questions. They found that 158 (50 percent) were answered correctly.¹

¹ *Management Advisory Report: Taxpayers Continue to Receive Incorrect Answers to Some Tax Law Questions* (Reference Number 2002-40-086, dated April 2002) and *Management Advisory Report: Taxpayers Continue to Receive Incorrect Answers to Some Tax Law Questions* (Reference Number 2002-40-113, dated June 2002).

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

- During January 14 to March 14, 2002, TIGTA auditors monitored a judgmental sample of 736 toll-free calls. The overall accuracy rate was 78 percent (572 of the 736 toll-free calls were answered correctly).²

Details of TIGTA testing results for the ETLA Program

TIGTA testing of the ETLA Program found that, of the 76 responses received:

- Sixty-three (83 percent) provided a correct answer.
- Six (8 percent) provided no specific answer to the question; however, we were provided with correct general information from a tax publication relating to the tax subject of our question.
- Seven (9 percent) provided an incorrect answer. For example, one response stated that the taxpayer could use a cancelled check as a receipt for a charitable deduction. Another incorrect response to a question concerning dependents stated that if a taxpayer provided more than half the total support for a niece and her son, they could be claimed as dependents.

IRS guidelines require responses to taxpayers via the ETLA Program to cite the publication, form, or other reference that supports the response provided to the taxpayer's question. Answers should be complete and accurate without overwhelming the taxpayer with unnecessary information. For 68 (89 percent) of the 76 questions responded to, the IRS employee provided us with a reference to the form or publication where information about our specific topic could be found.

IRS management indicated that they continue to review responses as part of their managerial review and quality assurance processes to ensure the completeness and accuracy of the responses provided to taxpayers.

² *The Quality of Toll-Free Tax Law Assistance During the 2002 Filing Season Improved; However, More Can Be Done to Improve Quality and Enhance Service* (Reference Number 2002-40-137, dated August 2002).

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

The number of taxpayer questions submitted via the ETLA Program has declined

Despite the timeliness and higher accuracy rate, the number of taxpayer questions submitted to the IRS via the ETLA Program has declined. The table below provides the number of taxpayer questions submitted³ via the IRS' ETLA Program for the past three tax return filing seasons.

Tax Law Questions Submitted Via the ETLA Program

Filing Season	Questions Submitted
2000	218,405
2001	183,566
2002	119,036

Source: IRS ETLA Report 4.

Although TIGTA auditors performed no substantive testing, the difficulty in locating the ETLA Program when accessing the IRS' web site may be contributing to the reduction in questions submitted from Filing Seasons 2000 through 2002. TIGTA auditors experienced difficulty identifying where ETLA questions should be submitted when accessing the IRS' web site. Specifically, upon accessing the IRS' web site, no information is provided indicating where ETLA questions should be submitted. Auditors finally located the ETLA link that is embedded in the IRS help topic section instead of a tax law assistance section.

The IRS redesigned its web site during the 2002 Filing Season, moving the ETLA Program topic section button from the front page when entering the web site to the help topic section.

In an effort to provide one-stop service, information should be provided to taxpayers upon entering the IRS' Internet site

³ The totals include both Wage and Investment (W&I) and Small Business/Self-Employed Division questions since the IRS does not presently compile results by business units. The W&I Division serves taxpayers filing a 1040 tax return with no accompanying Schedules C, E, F, or Form 2106 and no international activity.

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

to enable the taxpayers to easily locate where ETLA questions can be submitted. Without such a system, IRS may not be providing the one-stop service to taxpayers who are seeking tax assistance via the IRS' Internet site.

Recommendation

The Commissioner, W&I Division, should:

1. Provide clear instructions to taxpayers accessing the IRS web site as to where ETLA questions can be entered and transmitted to the IRS.

Management's Response: IRS management disagrees that the IRS Internet site needs specific instructions to direct taxpayers to the Internet location for submitting questions. They believe a recent redesign of the Internet site allows users to quickly locate various tools, such as the ETLA Program.

Office of Audit Comment: Our recommendation was made to address the fact that taxpayers need easy access to submit tax law questions that they need answered through the IRS' Internet site, the *Digital Daily*. While we acknowledge the new design of the Internet site, we do believe that taxpayers will find it difficult to locate where they should submit ETLA questions since the ETLA Program topic button was moved to the help topic section.

While we agree that the IRS has made significant advances in promoting the ETLA web site, we also acknowledge that overall the use of the Internet to gather information is greatly increasing. Therefore, in our opinion, more specific directions should be provided to taxpayers for accessing the ETLA Internet site.

Tax Law Questions Submitted Via the Internet Are Not Always Answered

The IRS does not have an effective system to ensure responses are provided for all tax law questions submitted via the ETLA Program. Specifically, no response was received for 14 (16 percent) of the 90 test questions submitted anonymously by TIGTA auditors. The auditors transmitting these questions received a message confirming submission of the question – *"Your Question Has Been Submitted. We will direct your message to the appropriate*

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

IRS office. Thank you!" However, unlike many companies that interact with individuals via the Internet, no message was received acknowledging the IRS' **receipt** of the submitted question.

When TIGTA advised IRS management regarding non-receipt of responses in 14 instances, management was unable to explain why a response was not received. Additionally, management indicated that during the period in which TIGTA auditors submitted their questions, the IRS was moving responsibility for its Internet site from one vendor to another, which may have contributed to the problem of missing questions. However, TIGTA auditors noted that the issue of non-response to a submitted question was detailed in a prior TIGTA audit report.⁴ In one instance, the same question had to be submitted three times before a response was received.

Checks and balances are common in the Internet industry

Our discussions with the IRS' current web site vendor indicated that a check and balance process to ensure that all taxpayer inquiries have been received upon transmission and are responded to is a common control in the industry. Management indicated that controls were not built into the ETLA Program to track questions from the time they are submitted to ensure the question is received and a response is provided. Without such a system, IRS may not be providing one-stop service to taxpayers who are seeking tax assistance via the IRS' web site.

⁴ *Management Advisory Report: The Electronic Tax Law Assistance Program Outperformed Other Free Internet Web Sites in Answering Small Business and Self-Employment Tax Law Questions* (Reference Number 2001-30-155, dated September 2001).

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Recommendations

The Commissioner, W&I Division, should:

2. Provide taxpayers with e-mail confirmations acknowledging **receipt** of their questions at the time of submission.

Management's Response: IRS management agreed with this recommendation and agreed to send e-mail confirmations to taxpayers acknowledging receipt of their questions.

3. Develop and implement a system that will track every tax law question submitted from the time of transmission to ensure that all taxpayer inquiries are received and that a response is provided.

Management's Response: IRS management agreed with this recommendation and agreed to develop a system that will track questions taxpayers submit to ensure the IRS responds to all of those questions.

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine if the Internal Revenue Service (IRS) accurately and timely responds to Wage and Investment (W&I) tax law questions submitted via the IRS' Internet site, the *Digital Daily*. To accomplish this objective, we:

- I. Determined if the IRS accurately and timely responded to tax law questions submitted by taxpayers via the IRS Internet site. Specifically, we:
 - A. Reviewed IRS Electronic Tax Law Assistance (ETLA) Program guidance.
 - B. Used a judgmental sample of 90 cases since we did not plan to project the results. Set up 90 e-mail accounts using free e-mail services on the Internet.
 - C. Anonymously submitted each of the 30 questions 3 times for a total of 90 submissions via the *Digital Daily* of tax law questions typical of those that may be submitted by an individual taxpayer during February 22 to March 6, 2002.
 - D. Analyzed answers received for accuracy and timeliness.
- II. Determined if the IRS had assurance that all taxpayer inquiries for tax law assistance had been received and responses provided to these inquiries.
 - A. Interviewed appropriate management involved with the ETLA Program at both the headquarters and field offices concerning any systemic issues.
 - B. Presented our results to management concerning any missing responses to the 90 questions in our sample submitted via the *Digital Daily*.

Major Contributors to This Report

Michael R. Phillips, Assistant Inspector General for Audit (Wage and Investment Income Programs)

Kerry Kilpatrick, Director

Russell Martin, Audit Manager

Edith Lemire, Senior Auditor

Roberta Fuller, Auditor

Mary Keyes, Auditor

**Response Accuracy Is Higher for the Internet Program Than for Other
Options Available to Taxpayers Needing Assistance With Tax Law Questions**

Appendix III

Report Distribution List

Commissioner N:C

Director, Customer Account Services W:CAS

Director, Customer Assistance, Relationships, and Education W:CAR

Director, Electronic Tax Administration Division W:E

Director, Strategy and Finance W:S

Chief Counsel CC

National Taxpayer Advocate TA

Director, Legislative Affairs CL:LA

Director, Office of Program Evaluation and Risk Analysis N:ADC:R:O

Office of Management Controls N:CFO:F:M

Audit Liaisons:

Program/Process Assistant Coordinator, Wage and Investment Division W:HR

Program Coordination and Support Section Liaison W:CAS:P

Electronic Tax Administration Division Liaison W:E

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Appendix IV

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to the Congress.

Type and Value of Outcome Measure:

- Taxpayer Burden (other) – Potential; 16 percent (14 of 90) of Treasury Inspector General for Tax Administration (TIGTA) test questions were unanswered (see page 6).

Methodology Used to Measure the Reported Benefit:

Between February 22 and March 6, 2002, TIGTA auditors set up 90 e-mail accounts using free e-mail services on the Internet. TIGTA auditors anonymously submitted 30 questions 3 times for a total of 90 submissions via the *Digital Daily*. TIGTA auditors then analyzed answers received for accuracy and timeliness. No responses were received for 14 (16 percent) of the 90 questions submitted anonymously by TIGTA auditors. In addition, TIGTA auditors could not determine the number of taxpayers who submitted a question and did not receive a response.

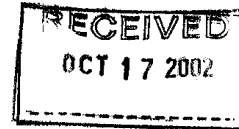
Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Appendix V

Management's Response to the Draft Report



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308



October 17, 2002

MEMORANDUM FOR TREASURY INSPECTOR GENERAL FOR TAX
ADMINISTRATION

FROM:

John M. Dalrymple
John M. Dalrymple
Commissioner, Wage and Investment Division

SUBJECT:

Draft Audit Report – Response Accuracy is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance with Tax Law Questions (Audit # 200240041)

I reviewed your report and was pleased you found that we have successfully administered the Electronic Tax Law Assistance (ETLA) Program, through our Internet site, since 1995. ETLA offers taxpayers an accessible and convenient method to obtain answers to general tax law questions.

I am also pleased your report recognizes our success in responding to taxpayers within 2 business days, while maintaining an 80 percent accuracy rate. However, I disagree that we need specific instructions to direct taxpayers to the location on the web site for submitting questions. In January 2002, our Internet site, Digital Daily, was reorganized into an intuitive intentions-based design that allows users to quickly locate various tools on the site, such as ETLA. Our policy is to promote ETLA as a secondary source for customer assistance. At this time, our primary service vehicle is the toll-free telephone system. Our future goal is to use a variety of automated delivery systems to provide taxpayers assistance.

I agree that taxpayers who use the Digital Daily should obtain the same customer service as those who use our toll-free telephone system. Therefore, we will send e-mail confirmations to taxpayers acknowledging receipt of their questions. We will also develop a system that will track questions taxpayers submit to ensure we respond to all of them.

I appreciate the efforts your staff made to give us information throughout the audit. Our comments to your recommendations are in the attachment. If you have any questions, please call me or Terence H. Lutes, Director, Electronic Tax Administration Division, at (202) 622-7990.

Attachment

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

Attachment

TIGTA Draft Audit Report

Response Accuracy is Higher for the Internet Program Than of Other Options Available to Taxpayers Needing Assistance with Tax Law Questions
(Audit No. 200240041)

RECOMMENDATION #1:

The Commissioner, W&I Division should provide clear instructions to taxpayers accessing the IRS web site as to where ETLA questions can be entered and transmitted to the IRS.

ASSESSMENT OF CAUSE:

The Digital Daily does not clearly and easily direct users to the ETLA web site.

CORRECTIVE ACTION:

We disagree that taxpayers need clearer instructions directing them to the location for submitting questions. In January 2002, the IRS Internet site, Digital Daily, was reorganized into an intuitive intentions-based design that allows users to quickly locate various tools on the site, such as ETLA.

Presently our policy is to promote ETLA as a secondary source for customer assistance; our primary service vehicle is the toll-free telephone system. Based on current funding levels, we are unable to provide the additional staffing necessary to support expanded use of the ETLA web site.

Although we recognize that Internet based service is popular and the demand for it is growing, it is not readily available to the entire taxpayer population. Demographic studies reinforce that socio-economic barriers exist that limit Internet access and use. No such barriers exist with telephone-based services or walk-in assistance. Ultimately, our goal is to maximize taxpayer assistance through the use of various automated delivery systems.

DUE DATE:

N/A

RESPONSIBLE OFFICIAL(S):

Commissioner, Wage and Investment Division
Director, Customer Account Services

CORRECTIVE ACTION MONITORING PLAN:

N/A

Response Accuracy Is Higher for the Internet Program Than for Other Options Available to Taxpayers Needing Assistance With Tax Law Questions

2

RECOMMENDATION #2:

The Commissioner, W&I Division should provide taxpayers with e-mail confirmations acknowledging receipt of their questions at the time of submission.

ASSESSMENT OF CAUSE:

The Digital Daily confirms the receipt of a question but does not indicate that the question was redirected and received by the IRS.

CORRECTIVE ACTION:

To promote customer service, we will request programming to the ETLA system that will send e-mail confirmation messages to taxpayers acknowledging IRS receipt of their questions. In most cases, taxpayers should receive notification within 10 minutes. However, this time could be extended, if a question is received after 10:20 p.m. (CDT).

DUE DATE:

January 1, 2004

RESPONSIBLE OFFICIAL(S):

Commissioner, Wage and Investment Division
Director, Customer Account Services

CORRECTIVE ACTION MONITORING PLAN:

The Customer Account Services Division will request a programming change to the ETLA system effective January 1, 2004. They will monitor programming requests until the modification is implemented.

RECOMMENDATION #3:

The Commissioner, W&I Division should develop and implement a system that will track every tax law question submitted from the time of transmission to ensure that all taxpayer inquiries are received and that a response is provided.

ASSESSMENT OF CAUSE:

The Digital Daily infrastructure was not designed to ensure program areas respond to the questions directed to them.

CORRECTIVE ACTION:

We will ask the contractor assigned to the Digital Daily to provide an audit trail for future tax law questions submission. In addition, we will enhance the error checking in the application to ensure system administrators and/or users are properly alerted if a problem occurs with the application.

DUE DATE:

January 1, 2004

**Response Accuracy Is Higher for the Internet Program Than for Other
Options Available to Taxpayers Needing Assistance With Tax Law Questions**

3

RESPONSIBLE OFFICIAL(S):

Commissioner, Wage and Investment Division
Director, Electronic Tax Administration Division

CORRECTIVE ACTION MONITORING PLAN:

The Electronic Tax Administration Division will work with Accenture to ensure that the modifications requested are timely completed and conform with the request.